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David Saliwanchik
 David R. Saliwanchik, Patent Attorney

Patent Application
 Docket No. SPO-121
 Serial No. 10/535,585
 Conf. No.: 7558

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Hisae Kume, Makoto Yamaguchi, Kenji Mizumoto, Hajime Sasaki
 Serial No. : 10/535,585
 Filed : May 18, 2005
 Art Unit : 1645
 For : Nutritional Compositions

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TRANSMITTAL LETTER

Sir:

The applicants are attaching herewith a fully executed Declaration (37 CFR 1.63) and Power of Attorney form for the subject application.

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130.00 DA

Please charge the surcharge of \$130.00 for the late-filed Declaration (37 CFR 1.63) to Deposit Acct. No. 19-0065. The Commissioner is hereby authorized to charge any additional fees that may be required to Deposit Account No. 19-0065. Two copies of this letter are enclosed.

Respectfully submitted,

David Saliwanchik

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Attachments: Executed Declaration and Power of Attorney form